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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/862,779	05/21/2001	Somesh Singh	IVIT-0011-US	9003

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EXAMINER

O CONNOR, GERALD J

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 08/25/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/862,779

Applicant(s)

SINGH ET AL.

Examiner

O'Connor

Art Unit

3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on May 21, 2004.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-27 is/are pending in the application.
- 4a) Of the above claim(s) none is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-27 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____ |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152) |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Preliminary Remarks

1. This Office action responds to the amendment and arguments filed by applicant on May 21, 2004 (Paper N^o 20040521) in reply to the Office action mailed November 19, 2003.
2. The amendment of claims 1-10 by applicant in Paper N^o 20040521 is hereby acknowledged.

Claim Rejections - 35 USC § 101

3. The following is a quotation of 35 U.S.C. 101:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

4. Claims 1, 2, and 8-10 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter. Claims 1, 2, and 8-10 are drawn merely to the production and/or manipulation of non-functional descriptive material, effecting no “useful, concrete, and tangible result.” It has been held that such claims, even if the non-functional descriptive material is claimed in combination with a computer-readable medium, are considered to comprise non-statutory subject matter, for merely manipulating an abstract idea. *In re Lowry*, 32 USPQ2d 1031 (Fed. Cir. 1994).

Additionally, current practice is to reject as non-statutory under § 101, method claims that fail to require the use of any technology, such as claims 1, 2, and 8-10, for failing to fall within the technological arts. To overcome this aspect of the rejection, a positive limitation in the body of the claim is required to recite the use of some technology, such as either a computer, *per se*, or else some other computer element that would inherently and necessarily require a computer (e.g., a website), or else some other aspect or element of technology.

Claim Rejections - 35 USC § 103

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

6. Claims 1-27 are rejected under 35 U.S.C. 103(a) as being unpatentable over Westerlage et al. (US 5,970,481).

Westerlage et al. disclose a system and method comprising the steps of extracting asset data from an asset management database, wherein the asset data relates to the ongoing location of the asset (see col. 13, lines 53-67); developing information about the location of a plurality of assets (see col. 13, lines 53-67); determining how much time an asset spent in a given tax jurisdiction (see Figures 2 and 6); and applying a tax knowledge base to each asset based on the location of each asset (see col. 10, lines 21-36). Because Westerlage retrieves ongoing location

data, it is inherent that information is obtained that is useful in determining whether the assets have been idled and determining property tax exemptions.

Westerlage et al. do not disclose the step of developing information about the value of a plurality of assets. However, it is common in the art to use the value of an asset to determine tax information. It would have been obvious to one of ordinary skill in the art at the time the invention was made to employ the step of developing information about the value of a plurality of assets to determine tax information.

Westerlage et al. do not disclose the use of an enterprise resource planning package, a supply chain management software package, or a specialized asset management software package. However, such packages are common in the art and it would have been obvious to one of ordinary skill in the art at the time the invention was made to employ the step of extracting asset data from an enterprise resource planning package, a supply chain management software package, or a specialized asset management software package because such information could be used to determine tax information.

Westerlage et al. do not disclose the step of using the Internet. However, the Internet is old and well known in the art. It would have been obvious to one of ordinary skill in the art at the time the invention was made to employ the Internet to access the tax knowledge base or the asset management database because the Internet is a convenient means for transmitting information.

Response to Arguments

7. Applicant's arguments filed May 21, 2004 have been fully considered but are not persuasive.

8. Regarding the argument that the vehicle positions of Westerlage et al. correspond only to predetermined positions comprising landmarks or monuments such as cities or intersections, the passage cited by applicant pertains only to an alternative embodiment (12:6). The primary embodiment indeed includes the exact positions of the vehicles within each of the various taxing jurisdictions (see, in particular, the abstract, Figures 7 and 8, and the written description from column 9, line 60, to column 10, line 3).

9. Regarding the argument that, "it is never appropriate to rely solely on 'common knowledge' in the art without evidentiary support in the record, as the principal evidence upon which a rejection was based," the argument is irrelevant, since the statement of common knowledge in the art is indeed *not* the principal evidence upon which the rejection is based, the principal evidence upon which the rejection is based being Westerlage et al.

Furthermore, as applicant has now failed to seasonably provide any *proper* traverse to the examiner's stated positions as to what is well known prior art, and, as any traverse (proper or not) would no longer be considered seasonable, the objects of the well known statements are therefore now deemed and considered henceforth to be admitted prior art.

10. Regarding the argument that there is no suggestion to combine the references, the examiner recognizes that obviousness can only be established by combining or modifying the teachings of the prior art to produce the claimed invention where there is some teaching, suggestion, or motivation to do so found *either* in the references themselves *or* in the knowledge generally available to one of ordinary skill in the art. See *In re Fine*, 837 F.2d 1071, 5 USPQ2d 1596 (Fed. Cir. 1988) and *In re Jones*, 958 F.2d 347, 21 USPQ2d 1941 (Fed. Cir. 1992).

In this case, “the knowledge generally available to one of ordinary skill in the art” would include that assets located within a particular taxing jurisdiction for a particular length of time during a particular tax year would be subject to a property tax, and that the amount of tax that would be assessed would be in proportion to the property tax rate, the value of the asset, and the *pro rata* length of time the asset was located within the taxing jurisdiction during the tax year.

11. Regarding the argument that developing property tax exemptions is not inherent in the method of Westerlage et al., the argument is irrelevant, as the examiner made no such assertion. The statement in the rejection of what was inherent was that the information obtained in the method of Westerlage et al. was *inherently useful* in developing property tax exemptions, as was claimed, not that the information inherently developed property tax exemptions.

Conclusion

12. The prior art made of record and not relied upon is considered pertinent to the disclosure.

13. Applicant's amendment necessitated any new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a).

Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire **THREE MONTHS** from the mailing date of this action. In the event a first reply is filed within **TWO MONTHS** of the mailing date of this final action and the advisory action is not mailed until after the end of the **THREE-MONTH** shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than **SIX MONTHS** from the date of this final action.

14. **PLEASE TAKE NOTICE** that the examiner handling this application has changed. The new examiner is *Jerry O'Connor*. The Group Art Unit number is unchanged and is still 3627.

15. Any inquiry concerning this communication, or earlier communications, should be directed to the examiner, **Jerry O'Connor**, whose telephone number is **(703) 305-1525**, and whose facsimile number is **(703) 746-3976**.

The examiner can normally be reached weekdays from 9:30 to 6:00.

Inquiries of a general nature or simply relating to the status of the application should be directed to the receptionist, whose telephone number is (703) 308-1113.

If attempts to reach the examiner are unsuccessful, the examiner's supervisor, Mr. Robert Olszewski, can be reached at (703) 308-5183.

Official replies to this Office action may be submitted by any *one* of fax, mail, or hand delivery. **Faxed replies are preferred and should be directed to (703) 872-9306** (fax-back auto-reply receipt service provided). Mailed replies should be addressed to "Commissioner of Patents and Trademarks, Washington, DC 20231." Hand delivered replies should be left with the receptionist on the seventh floor of Crystal Park Five, 2451 Crystal Dr, Arlington, VA 22202.

GJOC

August 20, 2004



ROBERT P. OLSZEWSKI
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